his entry into service. Failure to pass the Examinations within this period entails removal from service. Cases may, however, arise when on account of sickness or other valid reasons, removal from service may not be necessary. In such cases one or two years more may be allowed to enable the officials to pass the tests. The Chief Electrical Engineer in Mysore, may therefore, grant extensions of the period up to a maximum of two years in deserving cases.

Increments may be sanctioned only during the periods of three years allowed to pass the Departmental Examinations and not during the extended period.

EXAMINATIONS REQUIRED TO BE PASSED.

Second Grade Clerks (*Rs.* 45-3-60/*E.B.* 4-100).

1.	For earning increments up to E.B. and for confirmation in the Grade.	A pass in the Accounts Lower Examination.
2.	For crossing the E.B. and for promotion to First Grade.	A pass in the Accounts Higher Examination.

First Grade Clerks Rs. 60-5-90-8-130-10-150/*E.B.* 10-180).

1.	For earning increments up to E.B. and for confirmation in the Grade.	A pass in the Accounts Higher Examination and Electrical Departmental Examinations*.
2.	For crossing the E.B. at Rs. 150 ...	Part I, S.A.S. Examination prescribed in G.O. No. Fl (B). 2274-81—L.F.A. 64-51-4, dated 10th June 1952.

* As the Departmental Examination is being prescribed for the first time for the First Grade Accounts Clerks of the Electrical Department, two years' time is allowed for passing this Examination, after which no further increments will be allowed.

In the cases of officials who are already in service the principles laid down in Government Orders No. E. 2361-440—R. & P. S. 25-48-3, dated 15th June 1951, No. E. 8523-623—R. & P. S. 3-52-19, dated 22nd September 1952 and No. E. 13985—R. & P. S. 17-53-5, dated 13th December 1953 apply.

D. K. SRINIVASACHAR,
Secretary to Government,
Finance Department.

Prescribes the Calendar for Budget Work, 1955-56.

ORDER NO. FL. (B.) 5572-672—BUD. 18-54-1, DATED BANGALORE, THE 26TH JULY 1954.

The attached Calendar for regulating the Budget work for 1955-56 is approved. The object with which an interval is allowed for several items of work is to secure an even flow of work in the Financial Secretariat (Budget Branch) and thus avoid rush of work in the last stages. Estimating officers are requested *not* to take up the entire interval and to see that **top priority** is given to the Budget work and that returns are sent direct to the Budget Branch of the Finance Department as soon as they are completed without waiting for the prescribed date.

2. All estimates are to be framed with the greatest possible care and with particular regard to sanctions and *actual requirements*. Those relating to heads of receipts should aim at forecasting the realisable result as closely as possible; and those relating to expenditure heads—Revenue and Capital—should be limited to the minimum requirements.

3. As in previous years the estimates have to be prepared in two parts—Part I comprising Revenue and normal expenditure and Part II consisting of expenditure relating to Development Schemes. Part II has been re-adjusted so as to correspond only to schemes included in the five-year plan. Thus schemes included in the five-year plan may be shown only in Vol. II.

4. Only such sanctions to establishment and other recurring charges as were communicated on or before 1st September 1954 may be ordinarily taken into account in framing the expenditure estimates. But a list of fresh sanctions should be sent to the Finance Department as on 1st January 1955, immediately after that date as in the previous years.

5. In the consolidated Budget Estimates, the totals of major heads should be worked to thousands of rupees and those of minor heads to hundreds of rupees. This has to be kept in view in fixing the provision under individual heads of account.

6. The Director of Printing, Stationery and Publications, is requested to treat all Budget work as urgent and return the Budget sheets on the dates prescribed by the Finance Department. The Director is personally responsible to see that no delay occurs at any stage in the Press and that the Budget work is given the highest priority.

7. Government desire to impress on all Heads of Departments that it is their duty to pay special attention to Budget work and *to see that the time limits prescribed are not transgressed for any reason.*

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

CALENDAR FOR BUDGET WORK, 1955-56.

By 1st October 1954.

Preparation by Estimating Officers of detailed estimates regarding fixed charges (Pay of Officers, Pay of Establishment, Allowances and Honoraria, Grants-in-aid, Scholarships, etc.) and submission of these estimates to the Finance Department (Budget Branch) in blank forms supplied.

20th September to 18th October 1954.

2. Transmission by the Finance Department of the details of the fixed charges received from the Departments to the Audit Sections of the Accountant General's Office for verification of the estimates.

Return of these estimates from the Audit Sections to the Finance Department with memos of alterations, if any.

In the case of estimates relating to Electrical, Education and Food Supplies Departments, the Estimating Officers will prepare the details in consultation with the respective Financial Officers, *viz.*, Chief Accounts Officer, Electrical Department, Financial Assistant to the Director of Public Instruction and Chief Accounts Officer, Food Supplies Department.

1st October to 22nd November 1954.

3. Fixation by the Finance Department of the estimates relating to the fixed charges taking into consideration the alterations, if any, proposed by the Accountant General in consultation with Administrative Secretariat where necessary.

By 4th October 1954.

4. Forwardal to Chief Engineer and Chief Electrical Engineer of the sheets relating to works (Appendices E. and F.).

Forwardal to the Director of Public Instruction in Mysore, Bangalore, of the sheets relating to Appendices C, CC, D and H.

Forwardal by the Accountant General to the Finance Department of the actuals for 1953-54 relating to Revenue Expenditure and Works Portion pertaining to Electrical and Public Works Departments and Ways and Means Portion.

By 1st November 1954.

5. Return of the consolidated Abstracts for 1954-55 by the Accountant General furnishing the actuals for first six months from 1st April 1954 to 30th September 1954. (The Revenue Abstract to be received back with figures by 26th October 1954).

6. Forwardal to the Estimating Officers of the Revenue Sheets. The Departments will prepare these estimates on the basis of the actuals for the first six months according to their books and the actuals of previous three years.

By 8th November 1954.

7. Return to the Finance Department by the Departments of the Revenue Estimates and of the estimates relating to Appendices E. and F. pages by Chief Engineer and Chief Electrical Engineer and Appendices C, CC, D and H pages by the Director of Public Instruction with columns duly filled in. The estimates of the following heads will be prepared by the Accountant General and transmitted to the Finance Department by the above date :—

XX Interest.
XLIV Receipts in aid of Superannuation.
XLVI Miscellaneous.

1st November to 6th November 1954.

8. Fixation of the Revenue Estimates in consultation with the Administrative Secretariats. The estimate of Gross receipts of the following heads will be completed at this stage :—

XVII I.N.E.D. Works for which Capital Accounts are kept.
XVIII I.N.E.D. Works for which no Capital Accounts are kept.
XLI Receipts from Electricity Schemes.
XLVI-A Receipts from Road Transport Schemes.

Finalisation of estimates relating to works of the Public Works and Electrical Departments.

29th November to 20th December 1954.

9. Preparation by the Finance Department of the Estimates regarding expenditure and forwardal of the same to the controlling officers. The estimates regarding the following heads will be prepared by the Accountant General and will be sent so as to reach the Finance Department before 23rd December 1953 :—

(1) 22 Interest ;
(2) 55 Superannuation Allowances and Pensions ;
(3) 57 Miscellaneous.

By 3rd January 1955.

10. Return by the Departments of the Expenditure Estimates with alterations, if any. Forwardal of eight months' actuals by Accountant General for purposes of verification of Revised Estimates fixed on the basis of six months' actuals.

13th December to 10th January 1955.

11. Fixation of the Expenditure Estimates taking into consideration alterations proposed by Departments, if any, in consultation with Administrative Secretariats where necessary.

24th December to 8th January 1955.

12. Forwardal of the Sheets regarding (1) Public Works and Capital Estimates to the Departments concerned ; (2) transactions under Depreciation Funds, etc., and preparation and return of these estimates by the Departments to the Finance Department.

Estimates regarding Loans and Advances and Ways and Means will also be dealt with at this stage in consultation with the Accountant General.

10th January to 24th January

13. Preparation of Group and Major head abstracts, Ways and Means, preparation of the Council note, Budget Memorandum, etc. The Ways and Means Estimate will be verified by the Accountant General.

24th January to 31st January 1955.

14. Consideration by Cabinet of the Provisional Estimates.

1st February to 8th February 1955.

15. Incorporation of the instructions in Cabinet and forwardal of the pages to the Press with final print order.

By 15th February 1955.

16. Completion of printing and despatch of printed copies to Government by the Director of Government Printing.

Printed by the Director of Printing, Stationery and Publications at the Government Press, Bangalore.